IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 8477 of 2007(H)

PETITIONER:

PUSHPAGIRI MEDICAL COLLEGE HOSPITAL,
THIRUVALLA, REPRESENTED BY ITS EXECUTIVE DIRECTOR,
REV. FR. ABRAHAM KACKANATTU.

BY ADV. SMT.S.K.DEVI
SRI.M.RAJ MOHAN
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS:

1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECKPOST,
DEPARTMENT OF COMMERCIAL TAXES, WALAYAR.

2. STATE OF KERALA, REPRESENTED BY
ITS FINANCE SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.

BY SR.GOVT. PLEADER MR.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 19/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE PURCHASE ORDER DATED 14.11.2006.

EXT.P2 TRUE COPY OF THE NOTICE NO.550 D DATED 7.3.2007.

/ TRUE COPY /

K.BALAKRISHNAN NAIR, J.

W.P.(C) No. 8477 of 2007

Dated this the 19th day of March, 2007.

JUDGMENT

The petitioner is a medical college hospital. It brought some goods from Pondicherry which are medical equipments. The goods have been detained on the ground that the non-liability to pay tax under the Kerala Value Added Tax Act has not been proved. Pursuant to the interim order of this Court the goods were released on executing a simple bond without sureties.

2. Heard learned Government Pleader for the respondents also. The goods are brought by the petitioner for its own use in the hospital. Therefore, Ext.P2 is unsustainable. So the bond executed by the petitioner shall be released and no further proceedings shall be initiated against the petitioner in relation to the goods covered by Ext.P2. Needless to say, the petitioner shall not make resale of the goods covered by Ext.P2.

Writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
Judge.

vns.